

COUNTY OF MONTGOMERY, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors  
For the Year Ended December 31, 2012

County of Montgomery, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Statement 1	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4-5
Notes to Financial Statements	6-12
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	14-17
Special Revenue Funds	
Ambulance	18
Economic Development Fund	19
Employee Benefits Fund	20
Health Fund	21
Mental Health Fund	22
Intellectual Disability Fund	23
Noxious Weed Fund	24
Road and Bridge Fund	25
Rural Fire District Fund	26
Rural Fire District Employee Benefits Fund	27
Service Program for the Elderly Fund	28
Special Alcohol Program Fund	29
Special Bridge Fund	30
Special Liability Fund	31
Special Parks and Recreation Fund	32
Tourism and Convention Promotion Fund	33
Special Equipment Reserve	34
Special Noxious Weed Fund	35
Special Highway	36
Special Machinery Fund	37
Special Rural Fire Equipment fund	38
Sewer District No. 1 Fund	39
Sewer District No. 2 Fund	40
Emergency Telephone Service Fund	41
Debt Service Funds	
Sewer District No. 4 Bond and Interest Fund	42
Sewer District No. 5 Bond and Interest Fund	43
No Fund Warrants Fund	44
Special Assessments Bond and Interest Fund	45
Capital Project Funds	
Judicial Center Capital Project	46
Proprietary Funds	
Solid Waste Disposal Fund	47

County of Montgomery, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2012

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Expendable Trust and Agency Funds	
Motor Vehicle Operating Fund	48
Prosecuting Attorney Training Fund	49
Special Law Enforcement Trust Fund	50
Concealed Permit Fees Fund	51
Register of Deeds Technology Fund	52
Community Corrections Grant Fund	53
D.A.R.E. Fund	54
Victim Witness Program Fund	55
Indigent Inmates - DOC	56
Registered Offenders Fees Fund	57
VIN Fees Fund	58
Byrne Grant Fund	59
FEMA Buyout Grant Fund	60
HMTA Grant Fund	61
FEMA Grant Fund	62
EDA Grant	63
CDBG – Midwest Plastics	64
CDBG – Sewer District No. 2	65
CDBG – Rural Water District	66
Emergency Preparedness Planning Grant	67
Juvenile Justice Authority Fund	68
JJA - Case Management Fund	69
JJA - Juvenile Intake/Assessment Fund	70
JJA - Prevention Fund	71
SRS – Juvenile Support and Resource Management	72
JJA – Juvenile Intensive Supervision Fund	73
Diversion Fees Fund	74
C.O.P.S. Grant Fund	75
Statement 3	
Distributable Funds, State Funds, and Subdivision Funds	
Summary of Cash Receipts and Cash Disbursements – Actual	76-80
Schedule 4	
Reconciliation of 2011 Tax Roll	81
Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	82
Register of Deeds	83
Clerk of District Court - Independence	84
Clerk of District Court - Coffeyville	85
Department of Corrections	86
Sheriff	87
Schedule 6	
Expenditure Reconciliation	88
ADDITIONAL INFORMATION	
Auditors Report on Compliance and Internal Control – Governmental Auditing Standards	89
Auditors Report on Compliance and Internal Control – OMB Circular A-133	90-91
Summary of Findings and Responses	92
Schedule of Expenditures of Federal Awards	93

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*S & B*

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Montgomery County  
Independence, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery County, Independence, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Montgomery County, Independence, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County, Independence, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Montgomery County, Independence, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Government Auditing Standards Report*

In accordance with Government Auditing Standards, we have also issued our report dated September 18, 2013, on our consideration of Montgomery County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing results of our audit.

*Schedule of Expenditures of Federal Awards Opinion*

The accompanying schedule of expenditures of federal awards is presented in appendix A for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part Montgomery County's regulatory basis financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated October 30, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Montgomery County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

September 18, 2013

Montgomery County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 6,159,740	( 298,778)	7,212,073	6,876,248	6,196,787	304,165	6,500,952
Special Purpose:							
Ambulance	314,873		632,159	532,818	414,214		414,214
Economic Development	87,700		113,329	102,030	98,999		98,999
Employee Benefits	2,730,669		3,725,413	3,092,711	3,363,371	203,767	3,567,138
Health	656,981		333,036	489,079	500,938	11,225	512,163
Mental Health	186,957		288,403	263,782	211,578		211,578
Intellectual Disability	103,718		170,938	148,337	126,319		126,319
Noxious Weed	187,332		200,164	205,843	181,653	4,310	185,963
Road and Bridge	3,077,134		5,416,848	4,917,571	3,576,411	314,957	3,891,368
Rural Fire District No. 1	21,689		200,454	252,208	( 30,065)	14,317	( 15,748)
Rural Fire Employee Benefits	36,843		28,362	32,817	32,388		32,388
Service Program for the Elderly	118,789		211,930	125,477	205,242		205,242
Special Alcohol Program	11,518		21,225	27,619	5,124		5,124
Special Bridge	1,389,590		727,789	1,159,888	957,491	511,549	1,469,040
Special Liability	22,246		2,187	24,433			
Special Park and Recreation	7,896		17,123	14,469	10,550		10,550
Tourism and Convention Promotion			271,708	271,708			
Special Equipment Reserve	13,004			2,633	10,371		10,371
Special Noxious Weed	119,379				119,379		119,379
Special Highway	529,270		200,000	491,453	237,817		237,817
Special Machinery	494,768			58,867	435,901		435,901
Special Rural Fire Equipment	102,500			26,247	76,253		76,253
Sewer District No 1	13,316				13,316		13,316
Sewer District No 2	91,290		222,767	225,101	88,956	7,586	96,542
Emergency Telephone Service	20,130		10,120	27,173	3,077		3,077
Bond and Interest:							
Sewer District No 4 Bond and Int.	2,713		127		2,840		2,840
Sewer District No 5 Bond and Int.			2,168	1,968	200		200
No Fund Warrants	21,691		152,598		174,289		174,289
Special Assessments	20,430				20,430		20,430
Capital Projects:							
Judicial Center Capital Project			301,907	301,907		97,085	97,085
Enterprise:							
Solid Waste	60,086				60,086		60,086
Expendable Trusts:							
Motor Vehicle Operating	3,595		269,632	259,053	14,174	154	14,328
Prosecuting Attorney Training	5,106		3,804	4,770	4,140	684	4,824
Special Law Enforcement Trust	23,340		40,001	38,278	25,063	2,259	27,322
Conceal and Carry Permit Fees	3,062		7,110	6,272	3,900		3,900
Register of Deeds Technology	36,719		33,889	8,993	61,615		61,615
Community Corrections Grant	12,918		279,179	277,059	15,038	2,711	17,749
D.A.R.E. Grant	19				19		19

The notes to the financial statements are an integral part of this statement.

Montgomery County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Victim Witness Program	162				162		162
Indigent Inmates - DOC	11,001		5,345	9,896	6,450		6,450
Registered Offenders Fees	4,195		7,927	9,595	2,527	407	2,934
VIN Fees	25,779		67,238	54,954	38,063	553	38,616
CDBG Micro Loan	111,669		86		111,755		111,755
FEMA - Flood Buyout	6,035				6,035		6,035
HMTA Grant	124				124		124
FEMA Grant	19,054				19,054		19,054
EDA Grant	1,176				1,176		1,176
CDBG - Midwest Plastics			337,821	337,821			
CDBG - Rural Water District			47,364	47,363	1		1
Juvenile Justice Authority	499				499		499
JJA - Case Management	23,531		246,767	269,198	1,100	2,372	3,472
JJA - Juvenile Intake/Assessm	679		125,456	128,950	( 2,815)	1,203	( 1,612)
JJA - Prevention	30,514		73,464	89,339	14,639	741	15,380
SRS - Juvenile Support and Resource Mgmt			6,730	7,037	( 307)	136	( 171)
JJA - Juvenile Intensive Supervision	285		69,733	71,382	( 1,364)	837	( 527)
Diversion Fees	63,581		13,467	14,844	62,204		62,204
C.O.P.S. Grant	107				107		107
Total Primary Government (1)	<u>16,985,402</u>	<u>( 298,778)</u>	<u>22,097,841</u>	<u>21,307,191</u>	<u>17,477,274</u>	<u>1,481,018</u>	<u>18,958,292</u>
Composition of Cash:							
Cash and Cash Items							14,717
Commercial Bank, Independence, Ks							3,705,075
Community National Bank, Cherryville, Ks							500,000
Community National Bank, Independence, Ks							41,918,006
Community State Bank, Coffeyville, Ks							300,000
Condon National Bank, Coffeyville, Ks							1,000,000
First National Bank, Independence, Ks							11,796
Less: Agency Funds							( 28,491,307)
Adjustment for Rounding							5
Total Primary Government (1)							<u>18,958,292</u>

(1) Excluding Agency Funds



County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as a part of the financial statements of the County is financial accountability. Financial accountability is derived from the County's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2012:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

The County has waived generally accepted accounting principles as provided by Kansas Statutes. Thereby the Kansas statutes require this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the 2012 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund  
Special Machinery Fund  
Special Highway Fund  
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

**Note 2**      **Stewardship, Compliance, and Accountability**

**Compliance with Kansas Cash Basis Law**

The Kansas Cash Basis Law limitations were exceeded in the following funds:

Rural Fire District No. 1	\$ 30,065
JJA - Juvenile Intake/Assessm	2,815
SRS - Juvenile Support and Resource Mgmt	307
JJA - Juvenile Intensive Supervision	1,364

All the above funds except the Rural Fire District No. 1 fund are operated for the Juvenile Justice Authority and will be reimbursed by the State of Kansas.

**Compliance with Kansas Budget Law**

No Violations

The Special Bridge Fund exceeded budget authority by \$ 71,188. However, the Special Bridge Fund is exempt from the Kansas Budget Law and therefore no Kansas Budget Law violations have occurred.

**Compliance with Kansas Depository Security Law**

No Violations

**Note 3**      **Detail Notes on All Funds and Account Groups**

**A. Assets:**

**Deposits and Investments**

As of December 31, 2012, the County held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2012, the County's carrying amount of deposits was \$47,487,563 and the bank balance was \$48,374,356. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,229,994 was covered by federal depository insurance and \$47,144,32 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2012, in accordance with K.S.A. 75-1120(a).

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a fixed number of vacation days per month of service with the rate of accumulation based upon the length of employment. Vacation must be taken within twelve months of the time earned. Any unused vacation time is paid upon date of employment termination.

The County's policies regarding sick leave only provide benefits for absences due to illness and partial benefits for death or retirement at age 62 or older.

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Montgomery County assessed valuation at July 1, 2012 was \$364,000,000. The resulting legal debt margin was \$10,920,000. No adjustment for Motor vehicle valuation has been considered in this legal debt margin computation.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>CDBG Loans:</u>										
KDHE Loan	3.06%	2/5/2002	250,000	9/1/2023	167,723		11,762		155,961	5,043
<u>Economic Incentive Contract:</u>										
Cessna	0.00%	7/1/2006	#####	7/1/2018	700,000		100,000		600,000	
<u>Capital Leases:</u>										
3 Motor Graders	3.95%	9/25/2006	381,964	9/25/2013	119,999		58,820		61,179	4,173
3 Motor Graders	4.46%	8/7/2007	311,452	3/1/2014	120,111		46,453		73,658	4,853
Sheriff Cars	4.27%	5/11/2009	170,600	7/15/2013	89,559		43,831		45,728	3,372
Sheriff Camera System	3.63%	11/15/2010	45,500	11/15/2015	36,591		9,234		27,357	1,207
Jail Upgrade	2.97%	6/14/2011	145,000	6/15/2016	131,461		27,713		103,748	3,604
Total Long-Term Debt					1,365,444	-	297,813	-	1,067,631	22,251

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-22</u>	<u>2023-24</u>	<u>Totals</u>
<u>Principal</u>								
<u>CDBG Loans:</u>								
KDHE Loan	12,125	12,499	12,884	13,281	13,691	75,053	16,428	155,961
Total CDBG Loans	12,125	12,499	12,884	13,281	13,691	75,053	16,428	155,961
<u>Economic Incentive Contract:</u>								
Cessna	100,000	100,000	100,000	100,000	100,000	100,000		600,000
<u>Capital Leases</u>								
3 Motor Graders	61,179							61,179
3 Motor Graders	48,561	25,098						73,659
Sheriff Cars	45,728							45,728
Sheriff Camera System	9,577	9,929	7,852					27,358
Jail Upgrade	28,555	29,412	30,295	15,486				103,748
Total Capital Leases	193,600	64,439	38,147	15,486	-	-	-	311,672
Total Principal	305,725	176,938	151,031	128,767	113,691	175,053	16,428	1,067,633
<u>Interest</u>								
<u>CDBG Loans:</u>								
KDHE Loan	4,680	4,306	3,921	3,524	3,114	8,973	378	28,896
Total CDBG Loans Interest	4,680	4,306	3,921	3,524	3,114	8,973	378	28,896
<u>Capital Leases Interest</u>								
3 Motor Graders	1,813							1,813
3 Motor Graders	2,744	555						3,299
Sheriff Cars	1,473							1,473
Sheriff Camera System	863	511	145					1,519
Jail Upgrade	2,762	1,905	1,023	173				5,863
Total Capital Leases Interest	9,655	2,971	1,168	173	-	-	-	13,967
Total Interest	14,335	7,277	5,089	3,697	3,114	8,973	378	42,863
Total Principal and Interest	320,060	184,215	156,120	132,464	116,805	184,026	16,806	1,110,496

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2012

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto	General	\$ 3,474
General Fund	Judicial Center Capital Project	65,613
Road and Bridge	Special Highway	200,000
General Fund	JJA - Prevention	28,601
Rural Fire District No. 1	Rural Fire Employee Benefits	37,952

**Note 4 Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Workmen's Compensation

The county is self-insured for the first \$300,000 of workmen's compensation claims. A commercial insurer covers claims in excess of that amount with a \$500,000 limit.

**Note 5 Economic Dependency**

A petroleum refinery plant resides in Montgomery County. This refinery plant is operated by a joint venture of multiple companies. The valuation of the refinery accounted for approximately 37.5% of the County's total valuation during 2012.

**Note 6 Pending Tax Appeal**

Tax appeals on ninety million dollars of assessed valuation have been filed during fiscal year 2010. The potential awarded amount and potential for success are both unknown. The valuation under protest represents twenty five percent of Montgomery County's total valuation.

Montgomery County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 11,073,691		11,073,691	6,876,248	4,197,443
Special Revenue:					
Ambulance	829,818		829,818	532,818	297,000
Economic Development	161,447		161,447	102,030	59,417
Employee Benefits	5,260,700		5,260,700	3,092,711	2,167,989
Health	731,200	47,704	778,904	489,079	289,825
Mental Health	414,282		414,282	263,782	150,500
Intellectual Disability	247,045		247,045	148,337	98,708
Noxious Weed	348,450		348,450	205,843	142,607
Road and Bridge	7,370,380	29,555	7,399,935	4,917,571	2,482,364
Rural Fire District No. 1	350,886		350,886	252,208	98,678
Rural Fire Employee Benefits	33,200		33,200	32,817	383
Service Program for the Elderly	275,500		275,500	125,477	150,023
Special Alcohol Program	27,619		27,619	27,619	
Special Bridge	1,088,700		1,088,700	1,159,888	( 71,188)
Special Liability	31,274		31,274	24,433	6,841
Special Park and Recreation	20,161		20,161	14,469	5,692
Tourism and Convention Promotion	300,000		300,000	271,708	28,292
Special Noxious Weed	119,379		119,379		119,379
Sewer District No 1	13,316		13,316		13,316
Sewer District No 2	251,000		251,000	225,101	25,899
Emergency Telephone Service	70,000		70,000	27,173	42,827
Debt Service:					
Sewer District No 4 Bond and Int.					
Sewer District No 5 Bond and Int.	12,850		12,850	1,968	10,882
No Fund Warrants	146,000		146,000		146,000
Special Assessments	20,431		20,431		20,431
Enterprise:					
Solid Waste	60,086		60,086		60,086
Totals	<u>29,257,415</u>	<u>77,259</u>	<u>29,334,674</u>	<u>18,791,280</u>	<u>10,543,394</u>



## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 6,634,338	5,598,738	5,577,010	21,728
Motor Vehicle Tax	590,564	564,340	527,106	37,234
Recreational Vehicle Tax	7,964	7,029	7,980	( 951)
Delinquent Tax	196,299	204,050	100,000	104,050
16/20 M Truck Tax	13,409	17,281	19,050	( 1,769)
Countywide Sales Tax	1,247	1,893		1,893
In Lieu of Tax	57,481	69,358	10,000	59,358
Mineral Production Tax	16,462	21,486	40,000	( 18,514)
Neighborhood Revitalization Rebates	( 93,549)	( 92,261)	( 90,000)	( 2,261)
Interest on Tax	266,639	275,285	200,000	75,285
Total Taxes	<u>7,690,854</u>	<u>6,667,199</u>	<u>6,391,146</u>	<u>276,053</u>
Intergovernmental				
Federal Financial Assistance	425			
State Grant	9,773		10,000	( 10,000)
Local Alcoholic Liquor Tax	25,734	17,123	11,000	6,123
Other Intergovernmental	684	873		873
Total Intergovernmental	<u>36,616</u>	<u>17,996</u>	<u>21,000</u>	<u>( 3,004)</u>
Licenses, Fees, and Permits				
Mortgage Registration	1,376,245	187,702	180,000	7,702
Officer Fees	185,012	193,690	130,000	63,690
Juvenile Justice Fees	2,701	2,265		2,265
Total Licenses, Fees, and Permits	<u>1,563,958</u>	<u>383,657</u>	<u>310,000</u>	<u>73,657</u>
Use of Money and Property				
Interest on Investments	51,465	33,984	150,000	( 116,016)
Prisoner Board	71,313	29,674	10,000	19,674
Total Use of Money and Property	<u>122,778</u>	<u>63,658</u>	<u>160,000</u>	<u>( 96,342)</u>
Transfers				
Operating Transfers In	86,578	5,645		5,645
Residual Equity Transfer In			20,431	( 20,431)
Total Transfers	<u>86,578</u>	<u>5,645</u>	<u>20,431</u>	<u>( 14,786)</u>
Miscellaneous				
D.O.C. Miscellaneous	12,946	14,680	15,000	( 320)
D.O.C. Commissary	404	24,509	500	24,009
Insurance Proceeds	7,557	8,461		8,461
Reimbursed Expense	9,833	10,573	175,000	( 164,427)
Other	13,606	15,695	35,000	( 19,305)
Total Miscellaneous	<u>44,346</u>	<u>73,918</u>	<u>225,500</u>	<u>( 151,582)</u>
Total Cash Receipts / Revenue	<u>9,545,130</u>	<u>7,212,073</u>	<u>7,128,077</u>	<u>83,996</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	58,195	55,943	56,500	557
Contractual Services	4,416	6,439	6,450	11
Commodities	200	11		( 11)
Total County Commission	<u>62,811</u>	<u>62,393</u>	<u>62,950</u>	<u>557</u>
County Clerk				
Personal Services	194,035	187,599	185,900	( 1,699)
Contractual Services	4,437	4,864	7,850	2,986
Commodities	4,004	3,831	4,500	669
Total County Clerk	<u>202,476</u>	<u>196,294</u>	<u>198,250</u>	<u>1,956</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Treasurer					
Personal Services	\$	173,276	173,919	172,200	( 1,719)
Contractual Services		20,792	23,288	30,000	6,712
Commodities		8,600	11,211	13,500	2,289
Total County Treasurer		<u>202,668</u>	<u>208,418</u>	<u>215,700</u>	<u>7,282</u>
County Attorney					
Personal Services		383,169	372,216	359,000	( 13,216)
Contractual Services		33,431	31,502	42,375	10,873
Commodities		12,090	7,731	8,600	869
Total County Attorney		<u>428,690</u>	<u>411,449</u>	<u>409,975</u>	<u>( 1,474)</u>
Register of Deeds					
Personal Services		118,564	118,980	114,585	( 4,395)
Contractual Services		5,457	5,796	10,000	4,204
Commodities		688	1,560	2,700	1,140
Total Register of Deeds		<u>124,709</u>	<u>126,336</u>	<u>127,285</u>	<u>949</u>
Unified Court					
Contractual Services		340,095	376,363	361,417	( 14,946)
Commodities		18,362	22,438	30,700	8,262
Reimbursed Expense	(	32,885)	( 34,433)		34,433
Total Unified Court		<u>325,572</u>	<u>364,368</u>	<u>392,117</u>	<u>27,749</u>
Courthouse General					
Personal Services			25,918	200,000	174,082
Contractual Services		1,295,898	376,396	200,000	( 176,396)
Commodities		10,545	34,674	200,000	165,326
Capital Outlay		14,000			
Total Courthouse General		<u>1,320,443</u>	<u>436,988</u>	<u>600,000</u>	<u>163,012</u>
Appraiser					
Personal Services		364,259	327,219	400,000	72,781
Contractual Services		51,914	56,989	68,300	11,311
Commodities		20,838	23,071	27,500	4,429
Reimbursed Expense	(	6)	( 86)		86
Total Appraiser		<u>437,005</u>	<u>407,193</u>	<u>495,800</u>	<u>88,607</u>
GIS					
Personal Services		24,500	53,808	36,400	( 17,408)
Contractual Services		4,671	9,941	17,700	7,759
Commodities		2,955	1,251	500	( 751)
Capital Outlay		11,800			
Total GIS		<u>43,926</u>	<u>65,000</u>	<u>54,600</u>	<u>( 10,400)</u>
Data Processing					
Personal Services		90,149	108,483	98,200	( 10,283)
Contractual Services		16,366	6,393	25,050	18,657
Commodities		2,009	6,248	6,700	452
Reimbursed Expense	(	10,000)			
Total Data Processing		<u>98,524</u>	<u>121,124</u>	<u>129,950</u>	<u>8,826</u>
Election					
Personal Services		67,371	72,310	75,000	2,690
Contractual Services		68,316	69,839	80,000	10,161
Commodities		9,254	4,159	15,000	10,841
Reimbursed Expense	(	435)			
Total Election		<u>144,506</u>	<u>146,308</u>	<u>170,000</u>	<u>23,692</u>
Compliance Officer					
Personal Services		2,400	2,391	2,400	9
County Auditor					
Personal Services		3,100	3,088	3,000	( 88)
Contractual Services		555	507	600	93
Total County Auditor		<u>3,655</u>	<u>3,595</u>	<u>3,600</u>	<u>5</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Auto Department					
Personal Services	\$	72,825	41,449	175,000	133,551
Building and Planning					
Personal Services		5,498	5,571		( 5,571)
Mail Room					
Personal Services				5,700	5,700
Human Resources					
Personal Services		35,822	35,689	34,610	( 1,079)
Contractual Services		1,942	2,691	7,500	4,809
Commodities		485	412	2,000	1,588
Total Human Resources		38,249	38,792	44,110	5,318
County Building Maintenance					
Personal Services		106,848	103,395	103,205	( 190)
Contractual Services		233,759	155,164	244,025	88,861
Commodities		25,560	19,185	25,000	5,815
Capital Outlay			13		( 13)
Total County Building Maintenance		366,167	277,757	372,230	94,473
Neighborhood Revitalization					
Building Additions/Service Systems					
Contractual Services				10,000	10,000
Commodities				10,000	10,000
Total Building Additions/Service Systems				20,000	20,000
Total General Government		3,880,124	2,915,426	3,479,667	564,241
Public Safety					
Sheriff					
Personal Services		1,228,481	1,235,395	1,237,000	1,605
Contractual Services		135,444	166,596	165,200	( 1,396)
Commodities		216,452	241,559	249,450	7,891
Capital Outlay			4,715		( 4,715)
Reimbursed Expense	(	1,312)	( 6,078)		6,078
Total Sheriff		1,579,065	1,642,187	1,651,650	9,463
Department of Corrections					
Personal Services		881,624	861,884	921,872	59,988
Contractual Services		157,499	283,439	446,550	163,111
Commodities		293,026	303,096	97,500	( 205,596)
Reimbursed Expense	(	837)	( 1,058)		1,058
Total Department of Corrections		1,331,312	1,447,361	1,465,922	18,561
Jail Physician					
Juvenile Detention					
Personal Services		3,944	2,041	5,500	3,459
Contractual Services		261,991	234,445	350,000	115,555
Total Juvenile Detention		265,935	236,486	355,500	119,014
Inmate Housing					
Contractual Services				5,000	5,000
VIN					
Commodities		555			
Emergency Preparedness					
Personal Services		47,292	45,426	45,680	254
Contractual Services		6,056	10,260	9,470	( 790)
Commodities		11,975	11,646	9,550	( 2,096)
Reimbursed Expense			( 14)		14
Total Emergency Preparedness		65,323	67,318	64,700	( 2,618)
Total Public Safety		3,242,190	3,393,352	3,542,772	149,420

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Health					
Coroner					
Personal Services	\$	2,342	2,333	2,400	67
Contractual Services		50,787	47,857	27,500	( 20,357)
Reimbursed Expense			( 1,460)		1,460
Total Coroner		<u>53,129</u>	<u>48,730</u>	<u>29,900</u>	<u>( 18,830)</u>
Environmental Services					
Personal Services		85,227	84,901	83,030	( 1,871)
Contractual Services		10,343	9,600	14,050	4,450
Commodities		1,997	2,342	3,400	1,058
Reimbursed Expense	(	22)			
Total Environmental Services		<u>97,545</u>	<u>96,843</u>	<u>100,480</u>	<u>3,637</u>
Total Health		<u>150,674</u>	<u>145,573</u>	<u>130,380</u>	<u>( 15,193)</u>
Education					
Agriculture					
Agricultural Appropriations					
Conservation District		27,000	26,204	26,204	
Extension Council		256,050			
Fair		13,680	13,277	13,277	
4-H Awards		3,114	3,022	3,022	
Total Agricultural Appropriations		<u>299,844</u>	<u>42,503</u>	<u>42,503</u>	
Culture and Recreation					
Culture and Recreation Appropriations					
Historical Society		<u>18,000</u>	<u>17,469</u>	<u>17,469</u>	
Economic Development					
Economic Development Projects					
Contractual Services		<u>53,536</u>	<u>61,376</u>	<u>100,000</u>	<u>38,624</u>
Sanitation					
Household Hazardous Waste					
Personal Services		5,000	5,000	5,000	
Contractual Services		11,093	20,079	20,900	821
Commodities		834	43	1,000	957
Reimbursed Expense	(		938)		938
Total Household Hazardous Waste		<u>16,927</u>	<u>24,184</u>	<u>26,900</u>	<u>2,716</u>
Capital Expenditures					
Capital Outlay Projects					
Capital Outlay		283,854	176,602	400,000	223,398
Special Funds				3,334,000	3,334,000
Total Capital Outlay Projects		<u>283,854</u>	<u>176,602</u>	<u>3,734,000</u>	<u>3,557,398</u>
Transfers					
Operating Transfers Out		<u>17,164</u>	<u>99,763</u>		( 99,763)
Total Expenditures and Transfers		<u>7,962,313</u>	<u>6,876,248</u>	<u>11,073,691</u>	<u>4,197,443</u>
Receipts Over (Under)					
Expenditures and Transfers		1,582,817	335,825		
Unencumbered Cash, Beginning		4,548,033	6,159,740		
Prior Year Encumbr. Cancelled		28,890			
Beginning Balance Adjustment			( 298,778)		
Unencumbered Cash, Ending		<u>6,159,740</u>	<u>6,196,787</u>		

## Ambulance Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	568,451	560,384	557,954	2,430
Motor Vehicle Tax		58,837	48,513	44,951	3,562
Recreational Vehicle Tax		793	604	684	( 80)
Delinquent Tax		18,967	19,097	8,000	11,097
16/20 M Truck Tax		1,288	1,722	1,632	90
In Lieu of Tax		687	1,839		1,839
Total Cash Receipts / Revenue		<u>649,023</u>	<u>632,159</u>	<u>613,221</u>	<u>18,938</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		546,305	532,818	532,818	
Special Funds				297,000	297,000
Total Expenditures and Transfers		<u>546,305</u>	<u>532,818</u>	<u>829,818</u>	<u>297,000</u>
Receipts Over (Under)					
Expenditures and Transfers		102,718	99,341		
Unencumbered Cash, Beginning		<u>212,155</u>	<u>314,873</u>		
Unencumbered Cash, Ending		<u>314,873</u>	<u>414,214</u>		

Montgomery County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 6 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	122,969	98,465	98,275	190
Motor Vehicle Tax		9,728	10,445	9,722	723
Recreational Vehicle Tax		131	130	148	( 18)
Delinquent Tax		3,753	3,677	2,000	1,677
16/20 M Truck Tax		261	284	353	( 69)
In Lieu of Tax		145	328		328
Total Cash Receipts / Revenue		<u>136,987</u>	<u>113,329</u>	<u>110,498</u>	<u>2,831</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		97,389	102,030	100,447	( 1,583)
Special Funds				61,000	61,000
Total Expenditures and Transfers		<u>97,389</u>	<u>102,030</u>	<u>161,447</u>	<u>59,417</u>
Receipts Over (Under)					
Expenditures and Transfers		39,598	11,299		
Unencumbered Cash, Beginning		<u>48,102</u>	<u>87,700</u>		
Unencumbered Cash, Ending		<u>87,700</u>	<u>98,999</u>		

Montgomery County, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 7 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 3,275,837	3,326,389	3,311,371	15,018
Motor Vehicle Tax	263,548	278,330	259,000	19,330
Recreational Vehicle Tax	3,555	3,467	3,940	( 473)
Delinquent Tax	94,200	98,720	50,000	48,720
16/20 M Truck Tax	5,518	7,717	9,405	( 1,688)
In Lieu of Tax	3,974	10,317		10,317
Total Taxes	<u>3,646,632</u>	<u>3,724,940</u>	<u>3,633,716</u>	<u>91,224</u>
Transfers				
Operating Transfers In	<u>15,576</u>			
Miscellaneous				
Other		473		473
Total Cash Receipts / Revenue	<u>3,662,208</u>	<u>3,725,413</u>	<u>3,633,716</u>	<u>91,697</u>
Expenditures and Transfers				
General Government				
Health Insurance	2,285,815	2,349,842	2,750,000	400,158
KPERS	499,954	488,516	360,000	( 128,516)
Life Insurance	6,533	5,198		( 5,198)
Social Security	503,405	456,360	490,000	33,640
Unemployment	83,730	90,808	45,000	( 45,808)
Workmen's Compensation	20,524	23,577	100,000	76,423
Special Funds			1,515,700	1,515,700
Reimbursed Expense	( 613,181)	( 321,590)		321,590
Total Expenditures and Transfers	<u>2,786,780</u>	<u>3,092,711</u>	<u>5,260,700</u>	<u>2,167,989</u>
Receipts Over (Under)				
Expenditures and Transfers	875,428	632,702		
Unencumbered Cash, Beginning	1,855,215	2,730,669		
Prior Year Encumbr. Cancelled	26			
Unencumbered Cash, Ending	<u>2,730,669</u>	<u>3,363,371</u>		

## Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 310,933	( 932)		( 932)
Motor Vehicle Tax	23,445	26,384	24,578	1,806
Recreational Vehicle Tax	315	329	374	( 45)
Delinquent Tax	9,448	8,690	5,000	3,690
16/20 M Truck Tax	1,094	679	893	( 214)
In Lieu of Tax	324	201		201
Total Taxes	<u>345,559</u>	<u>35,351</u>	<u>30,845</u>	<u>4,506</u>
Intergovernmental				
Federal Financial Assistance	74,004	80,810		80,810
State Grant	72,444	50,051	83,157	( 33,106)
Total Intergovernmental	<u>146,448</u>	<u>130,861</u>	<u>83,157</u>	<u>47,704</u>
Licenses, Fees, and Permits				
Service Fees	<u>145,816</u>	<u>166,804</u>	<u>125,000</u>	<u>41,804</u>
Miscellaneous				
Other	285	20		20
Total Cash Receipts / Revenue	<u>638,108</u>	<u>333,036</u>	<u>239,002</u>	<u>94,034</u>
Expenditures and Transfers				
Health				
Personal Services	357,517	321,751	340,000	18,249
Contractual Services	64,725	57,223	83,200	25,977
Commodities	92,129	111,124	115,200	4,076
Capital Outlay	4,060	124	16,500	16,376
Special Funds			176,300	176,300
Reimbursed Expense	( 260)	( 1,143)		1,143
Total Health	<u>518,171</u>	<u>489,079</u>	<u>731,200</u>	<u>242,121</u>
Budget Credit			47,704	47,704
Total Expenditures and Transfers	<u>518,171</u>	<u>489,079</u>	<u>778,904</u>	<u>289,825</u>
Receipts Over (Under)				
Expenditures and Transfers	119,937	( 156,043)		
Unencumbered Cash, Beginning	<u>537,044</u>	<u>656,981</u>		
Unencumbered Cash, Ending	<u>656,981</u>	<u>500,938</u>		



Montgomery County, Kansas  
Mental Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 9 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	252,047	255,014	253,829	1,185
Motor Vehicle Tax		33,127	21,627	19,936	1,691
Recreational Vehicle Tax		447	269	303	( 34)
Delinquent Tax		10,679	9,680	8,000	1,680
16/20 M Truck Tax		729	970	724	246
In Lieu of Tax		306	843		843
Total Cash Receipts / Revenue		<u>297,335</u>	<u>288,403</u>	<u>282,792</u>	<u>5,611</u>
Expenditures and Transfers					
Health					
Contractual Services		266,219	263,782	263,782	
Special Funds				150,500	150,500
Total Expenditures and Transfers		<u>266,219</u>	<u>263,782</u>	<u>414,282</u>	<u>150,500</u>
Receipts Over (Under)					
Expenditures and Transfers		31,116	24,621		
Unencumbered Cash, Beginning		<u>155,841</u>	<u>186,957</u>		
Unencumbered Cash, Ending		<u>186,957</u>	<u>211,578</u>		

Montgomery County, Kansas  
Intellectual Disability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 10 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	159,915	150,905	150,359	546
Motor Vehicle Tax		14,752	13,617	12,644	973
Recreational Vehicle Tax		199	170	192	( 22)
Delinquent Tax		5,675	5,316	5,000	316
16/20 M Truck Tax		429	431	459	( 28)
In Lieu of Tax		192	499		499
Total Cash Receipts / Revenue		<u>181,162</u>	<u>170,938</u>	<u>168,654</u>	<u>2,284</u>
Expenditures and Transfers					
Health					
Contractual Services		154,812	148,337	150,245	1,908
Special Funds				96,800	96,800
Total Expenditures and Transfers		<u>154,812</u>	<u>148,337</u>	<u>247,045</u>	<u>98,708</u>
Receipts Over (Under)					
Expenditures and Transfers		26,350	22,601		
Unencumbered Cash, Beginning		<u>77,368</u>	<u>103,718</u>		
Unencumbered Cash, Ending		<u>103,718</u>	<u>126,319</u>		

## Noxious Weed Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	133,585	116,233	115,778	455
Motor Vehicle Tax		23,312	11,556	10,569	987
Recreational Vehicle Tax		314	143	161	( 18)
Delinquent Tax		6,651	5,931	4,000	1,931
16/20 M Truck Tax		542	682	384	298
In Lieu of Tax		159	418		418
Total Taxes		<u>164,563</u>	<u>134,963</u>	<u>130,892</u>	<u>4,071</u>
Miscellaneous					
Reimbursed Expense		63,702	65,188	80,000	( 14,812)
Other			13		13
Total Miscellaneous		<u>63,702</u>	<u>65,201</u>	<u>80,000</u>	<u>( 14,799)</u>
Total Cash Receipts / Revenue		<u>228,265</u>	<u>200,164</u>	<u>210,892</u>	<u>( 10,728)</u>
Expenditures and Transfers					
Agriculture					
Personal Services		88,440	79,520	85,550	6,030
Contractual Services		6,543	15,722	12,500	( 3,222)
Commodities		129,177	115,801	145,200	29,399
Special Funds				105,200	105,200
Reimbursed Expense			( 5,200)		5,200
Total Expenditures and Transfers		<u>224,160</u>	<u>205,843</u>	<u>348,450</u>	<u>142,607</u>
Receipts Over (Under)					
Expenditures and Transfers		4,105	( 5,679)		
Unencumbered Cash, Beginning		182,264	187,332		
Prior Year Encumbr. Cancelled		<u>963</u>			
Unencumbered Cash, Ending		<u>187,332</u>	<u>181,653</u>		

Montgomery County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 12 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 3,910,868	3,872,908	3,856,570	16,338
Motor Vehicle Tax	428,218	334,117	310,749	23,368
Recreational Vehicle Tax	5,773	4,156	4,705	( 549)
Delinquent Tax	123,625	137,523	30,000	107,523
16/20 M Truck Tax	10,473	12,521	11,230	1,291
In Lieu of Tax	4,728	13,044	5,000	8,044
Special Assessments	12,305	14,622		14,622
Other Intergovernmental	228	291		291
Total Taxes	<u>4,496,218</u>	<u>4,389,182</u>	<u>4,218,254</u>	<u>170,928</u>
Intergovernmental				
Special City & County Highway	1,026,738	979,105	940,127	38,978
State Grant		29,555		29,555
Total Intergovernmental	<u>1,026,738</u>	<u>1,008,660</u>	<u>940,127</u>	<u>68,533</u>
Miscellaneous				
Sale of Surplus Property	10,500			
Other	30,250	19,006		19,006
Total Miscellaneous	<u>40,750</u>	<u>19,006</u>		<u>19,006</u>
Total Cash Receipts / Revenue	<u>5,563,706</u>	<u>5,416,848</u>	<u>5,158,381</u>	<u>258,467</u>
Expenditures and Transfers				
Public Works				
Personal Services	1,293,829	1,240,665	1,300,480	59,815
Contractual Services	95,075	210,263	174,100	( 36,163)
Commodities	3,047,505	2,864,242	2,844,600	( 19,642)
Capital Outlay	320,650	426,136	470,000	43,864
Special Funds			2,381,200	2,381,200
Reimbursed Expense	( 7,913)	( 23,735)		23,735
Total Public Works	<u>4,749,146</u>	<u>4,717,571</u>	<u>7,170,380</u>	<u>2,452,809</u>
Transfers				
Operating Transfers Out	300,000	200,000	200,000	
Budget Credit			29,555	29,555
Total Expenditures and Transfers	<u>5,049,146</u>	<u>4,917,571</u>	<u>7,399,935</u>	<u>2,482,364</u>
Receipts Over (Under)				
Expenditures and Transfers	514,560	499,277		
Unencumbered Cash, Beginning	2,550,001	3,077,134		
Prior Year Encumbr. Cancelled	12,573			
Unencumbered Cash, Ending	<u>3,077,134</u>	<u>3,576,411</u>		

Montgomery County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 13 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 211,640	173,393	180,969	( 7,576)
Motor Vehicle Tax	12,381	16,662	15,573	1,089
Recreational Vehicle Tax	231	277	316	( 39)
Delinquent Tax	5,837	5,095	6,000	( 905)
16/20 M Truck Tax	1,584	581	615	( 34)
In Lieu of Tax	221	1,224	2,500	( 1,276)
Total Taxes	<u>231,894</u>	<u>197,232</u>	<u>205,973</u>	<u>( 8,741)</u>
Intergovernmental				
Federal Financial Assistance	<u>4,000</u>			
Transfers				
Operating Transfers In		<u>2,737</u>		<u>2,737</u>
Miscellaneous				
Other	<u>3,715</u>	<u>485</u>		<u>485</u>
Total Cash Receipts / Revenue	<u>239,609</u>	<u>200,454</u>	<u>205,973</u>	<u>( 5,519)</u>
Expenditures and Transfers				
Public Safety				
Personal Services	103,215	77,546	105,000	27,454
Contractual Services	122,113	126,690	104,386	( 22,304)
Commodities	55,488	41,985	85,000	43,015
Capital Outlay	33,536	10,548	56,500	45,952
Reimbursed Expense	( 20)	( 4,561)		4,561
Total Public Safety	<u>314,332</u>	<u>252,208</u>	<u>350,886</u>	<u>98,678</u>
Transfers				
Operating Transfers Out	<u>37,952</u>			
Total Expenditures and Transfers	<u>352,284</u>	<u>252,208</u>	<u>350,886</u>	<u>98,678</u>
Receipts Over (Under)				
Expenditures and Transfers	( 112,675)	( 51,754)		
Unencumbered Cash, Beginning	133,664	21,689		
Prior Year Encumbr. Cancelled	<u>700</u>			
Unencumbered Cash, Ending	<u>21,689</u>	<u>( 30,065)</u>		

Montgomery County, Kansas  
Rural Fire Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 14 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 6	28,072	29,200	( 1,128)
Motor Vehicle Tax	12			
Delinquent Tax	151	178	4,000	( 3,822)
16/20 M Truck Tax	60			
In Lieu of Tax		112		112
Total Taxes	<u>229</u>	<u>28,362</u>	<u>33,200</u>	<u>( 4,838)</u>
Transfers				
Operating Transfers In	<u>37,952</u>			
Miscellaneous				
Other	<u>2,943</u>			
Total Cash Receipts / Revenue	<u>41,124</u>	<u>28,362</u>	<u>33,200</u>	<u>( 4,838)</u>
Expenditures and Transfers				
Public Safety				
Health Insurance	3,000	21,070	18,000	( 3,070)
KPERS	2,939	3,468	5,200	1,732
Social Security	5,052	5,858	7,000	1,142
Unemployment	737	1,474	2,000	526
Workmen's Compensation	<u>2,000</u>	<u>947</u>	<u>1,000</u>	<u>53</u>
Total Expenditures and Transfers	<u>13,728</u>	<u>32,817</u>	<u>33,200</u>	<u>383</u>
Receipts Over (Under)				
Expenditures and Transfers	27,396	( 4,455)		
Unencumbered Cash, Beginning	<u>9,447</u>	<u>36,843</u>		
Unencumbered Cash, Ending	<u>36,843</u>	<u>32,388</u>		

Montgomery County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 15 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	179,623	189,756	188,914	842
Motor Vehicle Tax		14,752	15,265	14,201	1,064
Recreational Vehicle Tax		199	190	216	( 26)
Delinquent Tax		5,175	5,669	2,000	3,669
16/20 M Truck Tax		429	431	516	( 85)
In Lieu of Tax		219	619		619
Total Cash Receipts / Revenue		<u>200,397</u>	<u>211,930</u>	<u>205,847</u>	<u>6,083</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		160,426	125,477	185,500	60,023
Special Funds				90,000	90,000
Total Expenditures and Transfers		<u>160,426</u>	<u>125,477</u>	<u>275,500</u>	<u>150,023</u>
Receipts Over (Under)					
Expenditures and Transfers		39,971	86,453		
Unencumbered Cash, Beginning		<u>78,818</u>	<u>118,789</u>		
Unencumbered Cash, Ending		<u>118,789</u>	<u>205,242</u>		

Montgomery County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 16 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 31,899	21,225	24,000	( 2,775)
Total Cash Receipts / Revenue	<u>31,899</u>	<u>21,225</u>	<u>24,000</u>	<u>( 2,775)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>24,000</u>	<u>27,619</u>	<u>27,619</u>	
Total Expenditures and Transfers	<u>24,000</u>	<u>27,619</u>	<u>27,619</u>	
Receipts Over (Under)				
Expenditures and Transfers	7,899	( 6,394)		
Unencumbered Cash, Beginning	<u>3,619</u>	<u>11,518</u>		
Unencumbered Cash, Ending	<u>11,518</u>	<u>5,124</u>		



Montgomery County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 17 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	564,328	403,753	402,262	1,491
Motor Vehicle Tax		58,250	48,156	44,623	3,533
Recreational Vehicle Tax		786	599	679	( 80)
Delinquent Tax		17,795	18,237	5,000	13,237
16/20 M Truck Tax		1,350	1,704	1,620	84
In Lieu of Tax		656	1,341		1,341
Total Taxes		<u>643,165</u>	<u>473,790</u>	<u>454,184</u>	<u>19,606</u>
Intergovernmental					
State Grant			253,970		253,970
Miscellaneous					
Other			29		29
Total Cash Receipts / Revenue		<u>643,165</u>	<u>727,789</u>	<u>454,184</u>	<u>273,605</u>
Expenditures and Transfers					
Public Works					
Personal Services		115,995	121,237	118,000	( 3,237)
Contractual Services		198,881	887,438	558,000	( 329,438)
Commodities		111,510	151,213	142,000	( 9,213)
Special Funds				270,700	270,700
Total Expenditures and Transfers		<u>426,386</u>	<u>1,159,888</u>	<u>1,088,700</u>	<u>( 71,188)</u>
Receipts Over (Under)					
Expenditures and Transfers		216,779	( 432,099)		
Unencumbered Cash, Beginning		1,171,340	1,389,590		
Prior Year Encumbr. Cancelled		<u>1,471</u>			
Unencumbered Cash, Ending		<u>1,389,590</u>	<u>957,491</u>		

Montgomery County, Kansas  
Special Liability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 18 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	21,777	( 56)	( 56)	
Motor Vehicle Tax		18	1,821	1,720	101
Recreational Vehicle Tax			23	26	( 3)
Delinquent Tax		383	377	400	( 23)
16/20 M Truck Tax		45		62	( 62)
In Lieu of Tax		23	22		22
Total Cash Receipts / Revenue		22,246	2,187	2,208	( 21)
Expenditures and Transfers					
General Government					
Contractual Services			24,433	24,537	104
Special Funds				6,737	6,737
Total Expenditures and Transfers			24,433	31,274	6,841
Receipts Over (Under)					
Expenditures and Transfers		22,246	( 22,246)		
Unencumbered Cash, Beginning			22,246		
Unencumbered Cash, Ending		22,246			

Montgomery County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 19 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 25,734	17,123	19,000	( 1,877)
Total Cash Receipts / Revenue	<u>25,734</u>	<u>17,123</u>	<u>19,000</u>	<u>( 1,877)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>19,000</u>	<u>14,469</u>	<u>20,161</u>	<u>5,692</u>
Total Expenditures and Transfers	<u>19,000</u>	<u>14,469</u>	<u>20,161</u>	<u>5,692</u>
Receipts Over (Under)				
Expenditures and Transfers	6,734	2,654		
Unencumbered Cash, Beginning	<u>1,162</u>	<u>7,896</u>		
Unencumbered Cash, Ending	<u>7,896</u>	<u>10,550</u>		

Montgomery County, Kansas  
Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 20 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	314,386	271,708	300,000
Total Cash Receipts / Revenue		<u>314,386</u>	<u>271,708</u>	<u>300,000</u>
Expenditures and Transfers				
Economic Development				
Contractual Services		314,386	271,708	300,000
Total Expenditures and Transfers		<u>314,386</u>	<u>271,708</u>	<u>300,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Montgomery County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 21 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	3,722	2,633
Total Expenditures and Transfers	3,722	2,633
Receipts Over (Under)		
Expenditures and Transfers	( 3,722)	( 2,633)
Unencumbered Cash, Beginning	16,726	13,004
Unencumbered Cash, Ending	13,004	10,371

Montgomery County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 22 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Agriculture				
Capital Outlay				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		119,379	119,379	
Unencumbered Cash, Ending		119,379	119,379	

Montgomery County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 23 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 150,000	200,000
Total Cash Receipts / Revenue	<u>150,000</u>	<u>200,000</u>
Expenditures and Transfers		
Public Works		
Commodities	<u>          </u>	491,453
Total Expenditures and Transfers	<u>          </u>	<u>491,453</u>
Receipts Over (Under)		
Expenditures and Transfers	150,000	( 291,453 )
Unencumbered Cash, Beginning	<u>379,270</u>	<u>529,270</u>
Unencumbered Cash, Ending	<u><u>529,270</u></u>	<u><u>237,817</u></u>

Montgomery County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 24 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 150,000	
Miscellaneous		
Other	4,209	
Total Cash Receipts / Revenue	<u>154,209</u>	
Expenditures and Transfers		
Public Works		
Capital Outlay	109,708	58,867
Total Expenditures and Transfers	<u>109,708</u>	<u>58,867</u>
Receipts Over (Under)		
Expenditures and Transfers	44,501	( 58,867 )
Unencumbered Cash, Beginning	<u>450,267</u>	<u>494,768</u>
Unencumbered Cash, Ending	<u><u>494,768</u></u>	<u><u>435,901</u></u>



Montgomery County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 25 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Capital Outlay	29,000	21,462
Transfers		
Operating Transfers Out		4,785
Total Expenditures and Transfers	29,000	26,247
Receipts Over (Under)		
Expenditures and Transfers	( 29,000)	( 26,247)
Unencumbered Cash, Beginning	131,500	102,500
Unencumbered Cash, Ending	102,500	76,253

Montgomery County, Kansas  
Sewer District No 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 26 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		13,316	13,316	
Unencumbered Cash, Ending		13,316	13,316	

Montgomery County, Kansas  
Sewer District No 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 27 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 4,554			
Intergovernmental				
Federal Financial Assistance	4,601			
Licenses, Fees, and Permits				
Service Fees	213,803	222,767	240,000	( 17,233)
Total Cash Receipts / Revenue	<u>222,958</u>	<u>222,767</u>	<u>240,000</u>	<u>( 17,233)</u>
Expenditures and Transfers				
Sanitation				
Contractual Services	198,218	208,743	233,000	24,257
Commodities	185	301	1,000	699
Capital Outlay			17,000	17,000
Total Sanitation	<u>198,403</u>	<u>209,044</u>	<u>251,000</u>	<u>41,956</u>
Debt Service				
Principal	16,431	16,057		( 16,057)
Total Expenditures and Transfers	<u>214,834</u>	<u>225,101</u>	<u>251,000</u>	<u>25,899</u>
Receipts Over (Under)				
Expenditures and Transfers	8,124	( 2,334)		
Unencumbered Cash, Beginning	<u>83,166</u>	<u>91,290</u>		
Unencumbered Cash, Ending	<u>91,290</u>	<u>88,956</u>		

Montgomery County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 28 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 54,121	10,120	70,000	( 59,880)
Total Cash Receipts / Revenue	<u>54,121</u>	<u>10,120</u>	<u>70,000</u>	<u>( 59,880)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	45,271	27,173	60,000	32,827
Commodities	<u>689</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Expenditures and Transfers	<u>45,960</u>	<u>27,173</u>	<u>70,000</u>	<u>42,827</u>
Receipts Over (Under)				
Expenditures and Transfers	8,161	( 17,053)		
Unencumbered Cash, Beginning	<u>11,969</u>	<u>20,130</u>		
Unencumbered Cash, Ending	<u>20,130</u>	<u>3,077</u>		

Montgomery County, Kansas  
Sewer District No 4 Bond and Int. Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 29 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 374	125		125
Use of Money and Property				
Interest on Investments	5	2		2
Total Cash Receipts / Revenue	<u>379</u>	<u>127</u>		<u>127</u>
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers	379	127		
Unencumbered Cash, Beginning	<u>2,334</u>	<u>2,713</u>		
Unencumbered Cash, Ending	<u>2,713</u>	<u>2,840</u>		

Montgomery County, Kansas  
Sewer District No 5 Bond and Int. Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 30 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 2,173	2,168		2,168
Special Assessments	2,700		12,840	( 12,840)
Total Taxes	<u>4,873</u>	<u>2,168</u>	<u>12,840</u>	<u>( 10,672)</u>
Use of Money and Property				
Interest on Investments	32			
Total Cash Receipts / Revenue	<u>4,905</u>	<u>2,168</u>	<u>12,840</u>	<u>( 10,672)</u>
Expenditures and Transfers				
General Government				
Contractual Services		1,968		( 1,968)
Debt Service				
Contractual Services	11,401			
Principal	12,001		12,000	12,000
Interest	840		840	840
Commission & Postage	1		10	10
Total Debt Service	<u>24,243</u>		<u>12,850</u>	<u>12,850</u>
Total Expenditures and Transfers	<u>24,243</u>	<u>1,968</u>	<u>12,850</u>	<u>10,882</u>
Receipts Over (Under)				
Expenditures and Transfers	( 19,338)	200		
Unencumbered Cash, Beginning	<u>19,338</u>			
Unencumbered Cash, Ending	<u></u>	<u>200</u>		

Montgomery County, Kansas  
No Fund Warrants Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 31 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 32)	147,000	146,000	1,000
Motor Vehicle Tax	15,461	239		239
Recreational Vehicle Tax	207	2		2
Delinquent Tax	4,776	4,560		4,560
16/20 M Truck Tax	1,254	441		441
In Lieu of Tax	25	356		356
Total Cash Receipts / Revenue	<u>21,691</u>	<u>152,598</u>	<u>146,000</u>	<u>6,598</u>
Expenditures and Transfers				
Debt Service				
Special Funds			146,000	146,000
Total Expenditures and Transfers			<u>146,000</u>	<u>146,000</u>
Receipts Over (Under)				
Expenditures and Transfers	21,691	152,598		
Unencumbered Cash, Beginning		21,691		
Unencumbered Cash, Ending	<u>21,691</u>	<u>174,289</u>		

Montgomery County, Kansas  
Special Assessments Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 32 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Transfers				
Residual Equity Transfer Out				20,431
Total Expenditures and Transfers				20,431
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		20,430	20,430	
Unencumbered Cash, Ending		20,430	20,430	



Montgomery County, Kansas  
Judicial Center Capital Project Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 33 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	71,162
Miscellaneous		
Reimbursed Expense		230,745
Total Cash Receipts / Revenue		301,907
Expenditures and Transfers		
General Government		
Contractual Services		301,907
Total Expenditures and Transfers		301,907
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Montgomery County, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 34 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				60,086
Total Expenditures and Transfers				60,086
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		60,086	60,086	
Unencumbered Cash, Ending		60,086	60,086	

Montgomery County, Kansas  
Motor Vehicle Operating Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 35 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 271,251	269,632
Total Cash Receipts / Revenue	<u>271,251</u>	<u>269,632</u>
Expenditures and Transfers		
General Government		
Personal Services	234,611	226,779
Contractual Services	28,238	28,800
Capital Outlay	4,930	
Total General Government	<u>267,779</u>	<u>255,579</u>
Transfers		
Operating Transfers Out	<u>13,732</u>	3,474
Total Expenditures and Transfers	<u>281,511</u>	<u>259,053</u>
Receipts Over (Under)		
Expenditures and Transfers	( 10,260)	10,579
Unencumbered Cash, Beginning	<u>13,855</u>	3,595
Unencumbered Cash, Ending	<u><u>3,595</u></u>	<u><u>14,174</u></u>

Montgomery County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 36 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,476	3,804
Total Cash Receipts / Revenue	<u>5,476</u>	<u>3,804</u>
Expenditures and Transfers		
General Government		
Commodities	<u>3,711</u>	<u>4,770</u>
Total Expenditures and Transfers	<u>3,711</u>	<u>4,770</u>
Receipts Over (Under)		
Expenditures and Transfers	1,765	( 966)
Unencumbered Cash, Beginning	<u>3,341</u>	<u>5,106</u>
Unencumbered Cash, Ending	<u><u>5,106</u></u>	<u><u>4,140</u></u>

Montgomery County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 37 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 3,228	
Licenses, Fees, and Permits		
Officer Fees		1,829
Miscellaneous		
Drug Control Tax	2,930	
Sale of Confiscations	17,847	38,172
Total Miscellaneous	20,777	38,172
Total Cash Receipts / Revenue	24,005	40,001
Expenditures and Transfers		
Public Safety		
Contractual Services	4,298	3,833
Commodities	8,391	34,445
Total Expenditures and Transfers	12,689	38,278
Receipts Over (Under)		
Expenditures and Transfers	11,316	1,723
Unencumbered Cash, Beginning	12,024	23,340
Unencumbered Cash, Ending	23,340	25,063

Montgomery County, Kansas  
 Conceal and Carry Permit Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 38 of 62

For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,495	7,110
Total Cash Receipts / Revenue	<u>2,495</u>	<u>7,110</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	1,050	1,750
Commodities	<u>932</u>	<u>4,522</u>
Total Expenditures and Transfers	<u>1,982</u>	<u>6,272</u>
Receipts Over (Under)		
Expenditures and Transfers	513	838
Unencumbered Cash, Beginning	<u>2,549</u>	<u>3,062</u>
Unencumbered Cash, Ending	<u><u>3,062</u></u>	<u><u>3,900</u></u>

Montgomery County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 39 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 30,290	33,852
Use of Money and Property		
Interest on Investments	102	37
Total Cash Receipts / Revenue	<u>30,392</u>	<u>33,889</u>
Expenditures and Transfers		
General Government		
Contractual Services	7,440	2,850
Commodities	32,854	6,143
Total Expenditures and Transfers	<u>40,294</u>	<u>8,993</u>
Receipts Over (Under)		
Expenditures and Transfers	( 9,902)	24,896
Unencumbered Cash, Beginning	<u>46,621</u>	<u>36,719</u>
Unencumbered Cash, Ending	<u><u>36,719</u></u>	<u><u>61,615</u></u>

Montgomery County, Kansas  
Community Corrections Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 40 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 263,338	269,298
Miscellaneous		
Other	13,108	9,881
Total Cash Receipts / Revenue	<u>276,446</u>	<u>279,179</u>
Expenditures and Transfers		
Public Safety		
Personal Services	159,910	158,698
Contractual Services	19,709	21,770
Commodities	4,747	4,163
Capital Outlay	1,498	475
Health Insurance	63,198	59,802
KPERS	11,932	13,001
Social Security	11,749	11,725
Unemployment	2,508	2,256
Workmen's Compensation	5,700	5,346
Reimbursed Expense		( 177 )
Total Expenditures and Transfers	<u>280,951</u>	<u>277,059</u>
Receipts Over (Under)		
Expenditures and Transfers	( 4,505 )	2,120
Unencumbered Cash, Beginning	17,239	12,918
Prior Year Encumbr. Cancelled	184	
Unencumbered Cash, Ending	<u><u>12,918</u></u>	<u><u>15,038</u></u>



Montgomery County, Kansas  
D.A.R.E. Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 41 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	19	19
Unencumbered Cash, Ending	19	19

Montgomery County, Kansas  
Victim Witness Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 42 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	162	162
Unencumbered Cash, Ending	162	162

Montgomery County, Kansas  
Indigent Inmates - DOC Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 43 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 5,451	5,020
Licenses, Fees, and Permits		
Officer Fees	75	300
D.O.C. Commissary	355	25
Total Licenses, Fees, and Permits	430	325
Total Cash Receipts / Revenue	5,881	5,345
Expenditures and Transfers		
General Government		
Commodities	6,758	9,771
Public Safety		
Contractual Services		35
Commodities	230	90
Total Public Safety	230	125
Total Expenditures and Transfers	6,988	9,896
Receipts Over (Under)		
Expenditures and Transfers	( 1,107)	( 4,551)
Unencumbered Cash, Beginning	12,108	11,001
Unencumbered Cash, Ending	11,001	6,450

Montgomery County, Kansas  
Registered Offenders Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 44 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,759	7,927
Total Cash Receipts / Revenue	<u>6,759</u>	<u>7,927</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	430	2,104
Commodities	<u>3,207</u>	<u>7,491</u>
Total Expenditures and Transfers	<u>3,637</u>	<u>9,595</u>
Receipts Over (Under)		
Expenditures and Transfers	3,122	( 1,668 )
Unencumbered Cash, Beginning	<u>1,073</u>	<u>4,195</u>
Unencumbered Cash, Ending	<u><u>4,195</u></u>	<u><u>2,527</u></u>

Montgomery County, Kansas  
VIN Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 45 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 25,979	53,863
Miscellaneous		
Other	17,574	13,375
Total Cash Receipts / Revenue	<u>43,553</u>	<u>67,238</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	13,128	13,834
Commodities	25,501	41,120
Total Expenditures and Transfers	<u>38,629</u>	<u>54,954</u>
Receipts Over (Under)		
Expenditures and Transfers	4,924	12,284
Unencumbered Cash, Beginning	<u>20,855</u>	<u>25,779</u>
Unencumbered Cash, Ending	<u><u>25,779</u></u>	<u><u>38,063</u></u>

Montgomery County, Kansas  
CDBG Micro Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 46 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 170	86
Loan Repayment	23,832	
Total Cash Receipts / Revenue	<u>24,002</u>	<u>86</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	24,002	86
Unencumbered Cash, Beginning	87,667	111,669
Unencumbered Cash, Ending	<u>111,669</u>	<u>111,755</u>

Montgomery County, Kansas  
FEMA - Flood Buyout Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 47 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 195,328	
Miscellaneous		
Other	94	
Total Cash Receipts / Revenue	195,422	
Expenditures and Transfers		
Disaster Recovery		
Contractual Services	8,327	
Reimbursed Expense	( 83)	
Total Expenditures and Transfers	8,244	
Receipts Over (Under)		
Expenditures and Transfers	187,178	
Unencumbered Cash, Beginning	( 181,143)	6,035
Unencumbered Cash, Ending	6,035	6,035

Montgomery County, Kansas  
HMTA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 48 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 32,950	
Total Cash Receipts / Revenue	<u>32,950</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>32,950</u>	
Total Expenditures and Transfers	<u>32,950</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>124</u>	<u>124</u>
Unencumbered Cash, Ending	<u><u>124</u></u>	<u><u>124</u></u>



Montgomery County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 49 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	19,054	19,054
Unencumbered Cash, Ending	19,054	19,054

Montgomery County, Kansas  
EDA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 50 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,176	1,176
Unencumbered Cash, Ending	1,176	1,176

Montgomery County, Kansas  
CDBG - Midwest Plastics Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 51 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	337,821
Total Cash Receipts / Revenue		337,821
Expenditures and Transfers		
Economic Development		
Contractual Services		337,821
Total Expenditures and Transfers		337,821
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Montgomery County, Kansas  
CDBG - Sewer District Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 52 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 43,709	
Total Cash Receipts / Revenue	<u>43,709</u>	
Expenditures and Transfers		
Sanitation		
Contractual Services	<u>43,709</u>	
Total Expenditures and Transfers	<u>43,709</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Montgomery County, Kansas  
CDBG - Rural Water District Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 53 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	47,364
Total Cash Receipts / Revenue		47,364
Expenditures and Transfers		
General Government		
Contractual Services		47,363
Total Expenditures and Transfers		47,363
Receipts Over (Under)		
Expenditures and Transfers		1
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1

Montgomery County, Kansas  
Emergency Preparedness Planning Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 54 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 29,309	
Total Cash Receipts / Revenue	<u>29,309</u>	
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>88,422</u>	
Total Expenditures and Transfers	<u>88,422</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 59,113)	
Unencumbered Cash, Beginning	<u>59,113</u>	
Unencumbered Cash, Ending	<u><u>          </u></u>	<u><u>          </u></u>

Montgomery County, Kansas  
 Juvenile Justice Authority Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 55 of 62

For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	499	499
Unencumbered Cash, Ending	499	499

Montgomery County, Kansas  
 JJA - Case Management Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 56 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 287,158	246,539
Miscellaneous		
Other	298	228
Total Cash Receipts / Revenue	<u>287,456</u>	<u>246,767</u>
Expenditures and Transfers		
Public Safety		
Personal Services	129,965	135,367
Contractual Services	88,163	61,882
Commodities	3,607	2,026
Capital Outlay	4,858	1,489
Health Insurance	67,512	71,757
Reimbursed Expense	( 3,815)	( 3,323)
Total Expenditures and Transfers	<u>290,290</u>	<u>269,198</u>
Receipts Over (Under)		
Expenditures and Transfers	( 2,834)	( 22,431)
Unencumbered Cash, Beginning	26,269	23,531
Prior Year Encumbr. Cancelled	96	
Unencumbered Cash, Ending	<u>23,531</u>	<u>1,100</u>



Montgomery County, Kansas  
JJA - Juvenile Intake/Assessm Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 57 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 133,525	125,456
Miscellaneous		
Other	113	
Total Cash Receipts / Revenue	<u>133,638</u>	<u>125,456</u>
Expenditures and Transfers		
Public Safety		
Personal Services	69,835	67,668
Contractual Services	16,980	17,080
Commodities	2,861	2,560
Capital Outlay	3,491	2,727
Health Insurance	49,718	38,915
Reimbursed Expense	( 654)	
Total Expenditures and Transfers	<u>142,231</u>	<u>128,950</u>
Receipts Over (Under)		
Expenditures and Transfers	( 8,593)	( 3,494)
Unencumbered Cash, Beginning	<u>9,272</u>	<u>679</u>
Unencumbered Cash, Ending	<u><u>679</u></u>	<u><u>( 2,815)</u></u>

Montgomery County, Kansas  
JJA - Prevention Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 58 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	34,326
State Grant	97,929	10,537
Total Intergovernmental	97,929	44,863
Transfers		
Operating Transfers In	17,164	28,601
Total Cash Receipts / Revenue	115,093	73,464
Expenditures and Transfers		
Public Safety		
Personal Services	57,710	56,243
Contractual Services	10,623	10,617
Commodities	4,166	2,202
Capital Outlay	893	730
Health Insurance	20,355	17,376
Total Public Safety	93,747	87,168
Transfers		
Operating Transfers Out		2,171
Total Expenditures and Transfers	93,747	89,339
Receipts Over (Under)		
Expenditures and Transfers	21,346	( 15,875 )
Unencumbered Cash, Beginning	9,168	30,514
Unencumbered Cash, Ending	30,514	14,639

Montgomery County, Kansas  
SRS - Juvenile Support and Resource Mgmt Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 59 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	6,730
Total Cash Receipts / Revenue		6,730
Expenditures and Transfers		
Public Safety		
Personal Services		5,839
Contractual Services		1,198
Total Expenditures and Transfers		7,037
Receipts Over (Under)		
Expenditures and Transfers		( 307 )
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		( 307 )

Montgomery County, Kansas  
 JJA - Juvenile Intensive Supervision Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 60 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 67,241	69,733
Total Cash Receipts / Revenue	<u>67,241</u>	<u>69,733</u>
Expenditures and Transfers		
Public Safety		
Personal Services	47,247	49,839
Contractual Services	6,192	8,169
Commodities	1,928	1,187
Capital Outlay	1,472	918
Health Insurance	11,307	11,269
Reimbursed Expense	( 319)	
Total Expenditures and Transfers	<u>67,827</u>	<u>71,382</u>
Receipts Over (Under)		
Expenditures and Transfers	( 586)	( 1,649)
Unencumbered Cash, Beginning	862	285
Prior Year Encumbr. Cancelled	<u>9</u>	
Unencumbered Cash, Ending	<u>285</u>	<u>( 1,364)</u>

Montgomery County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
 Page 61 of 62

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,152	13,467
Total Cash Receipts / Revenue	<u>24,152</u>	<u>13,467</u>
Expenditures and Transfers		
General Government		
Contractual Services	30	
Commodities	<u>5,195</u>	14,844
Total General Government	<u>5,225</u>	<u>14,844</u>
Public Safety		
Contractual Services	<u>103</u>	
Total Expenditures and Transfers	<u>5,328</u>	<u>14,844</u>
Receipts Over (Under)		
Expenditures and Transfers	18,824	( 1,377)
Unencumbered Cash, Beginning	<u>44,757</u>	<u>63,581</u>
Unencumbered Cash, Ending	<u><u>63,581</u></u>	<u><u>62,204</u></u>

Montgomery County, Kansas  
C.O.P.S. Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 62 of 62

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	107	107
Unencumbered Cash, Ending	107	107

Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
General Fund-Caney City	\$	200,458	200,458	
Employee Benefits		145,778	145,778	
Industrial		8,270	8,270	
Library		50,256	50,256	
Fire Law Enformnt Ambulan		11,364	11,364	
Nuisance	240	2,119	2,359	
Special City & Cnty Hwy	2,065	9,218	11,283	
General Fund-Cherryvale		297,532	297,532	
Employee Benefits		126	126	
Industrial		3	3	
Library		43,131	43,131	
Special Liability		4	4	
Fire Law Enforcmnt Ambula		70	70	
Bond And Interest		8,110	8,110	
Special Assessments	203	927	1,000	130
Special City & Cnty Hwy	2,354	10,507	12,861	
General Fund-Coffeyville	4,657	4,064,493	4,069,150	
Employee Benefits		26	26	
Library	212	368,649	368,861	
Nuisance	3,396	27,419	15,154	15,661
Special City & Cnty Hwy	10,787	48,141	58,928	
General Fund-Dearing City		18,141	18,141	
Special City & Cnty Hwy	423	1,886	2,309	
General Fund-Elk City		27,901	27,901	
Employee Benefits		2,885	2,885	
Special Liability		1	1	
Elk City - Nuisance	275		275	
Special City & Cnty Hwy	305	1,362	1,667	
General Fund-Havana City		8,073	8,073	
Sewer	125	936	738	323
Nuisance	400	1,150	1,400	150
Special City & Cnty Hwy	86	386	472	
General Fund-Independence	1,060	1,005,211	1,006,271	
Employee Benefits	407	558,189	558,596	
Industrial	6	3,020	3,026	
Library	191	189,482	189,673	
Special Liability	61	13,890	13,951	
Bond And Interest	479	440,577	441,056	
Paving	4,287	7,145	7,145	4,287
Sewer	27,331	52,066	49,831	29,566
Nuisance	2,700	7,000	7,350	2,350
Special City & Cnty Hwy	9,691	43,248	52,939	
Water Line	2,667	2,666	5,333	
Library Employee Benefits	64	67,127	67,191	
Streetscape Project		935	935	
General Fund-Liberty City		14,678	14,678	

Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sewer	740	4,777	4,821	696
Special City & Cnty Hwy	97	432	529	
General Fund - Tyro City		10,791	10,791	
Employee Benefits		816	816	
Nusiance	88	337	175	250
Sewer	670	3,651	2,947	1,374
Special City & Cnty Hwy	227	1,013	1,240	
Noxious Weed		469	469	
Subtotal Cities	<u>76,294</u>	<u>7,786,842</u>	<u>7,808,349</u>	<u>54,787</u>
Townships:				
General Fund - Caney TWP	918	247		1,165
General Fund-Cherokee TWP	21	6,989	6,823	187
Township Hall	91	442	398	135
General Fund-Cherry TWP	539			539
General Fund-Drum Creek T	358	2,716	2,666	408
General Fund-Fawn Creek T	1,110	64		1,174
General Fund-Indep TWP	1,160	3,159		4,319
General Fund-Liberty TWP	603	2,757	2,108	1,252
Township Hall	4,334	146	4,360	120
General Fund-Louisburg TW		4,560	4,143	417
Fire Protection		8,150	7,693	457
Township Hall		6,678	6,173	505
General Fund-Parker TWP	1,824	4,973	2,500	4,297
Township Hall	3,112	3,744	2,500	4,356
General Fund-Rutland TWP	2			2
Township Hall	7			7
General Fund-Sycamore TWP	81	1,231	1,171	141
Township Hall	242	2,973	2,977	238
General Fund-West Cherry	5,493	1,628		7,121
Township Hall	499	8		507
Subtotal Townships	<u>20,394</u>	<u>50,465</u>	<u>43,512</u>	<u>27,347</u>
Schools:				
General Fund - USD 283	91	130,364	130,423	32
Bond & Interest		55,343	55,343	
Supplemental General		83,662	83,662	
General Fund - USD 436	5,087	543,060	546,346	1,801
Recreation Commission		101,430	101,430	
Rec Comm Employee Benefit		6,638	6,638	
Supplement General		470,648	470,648	
General Fund - USD 445	3,687	3,761,072	3,757,959	6,800
Capital Outlay	596	961,231	960,564	1,263
Bond And Interest	497	875,887	875,306	1,078
Recreation Commission	499	842,175	841,411	1,263
Rec Comm Employee Benefit	25	32,284	32,255	54
Supplemental General	1,971	3,385,392	3,381,896	5,467
General Fund - USD 446	6,574	1,789,440	1,794,789	1,225
Capital Outlay	132	116,534	116,666	
Recreation Commission	180	341,661	341,841	



Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Library	102	218,546	218,648	
Bond And Interest	195	392,792	392,987	
Rec Comm Employee Benefit	48	112,350	112,398	
Supplemental General	1,042	2,124,452	2,125,494	
General Fund - USD 447	735	304,096	304,571	260
Recreation Commission		41,224	41,224	
Bond And Interest		113,614	113,614	
Supplemental General		447,803	447,803	
General Fund - USD 461	653	74,724	75,146	231
Capital Outlay		45	45	
Recreation Commission		8,666	8,666	
Bond And Interest		33,002	33,002	
Supplemental General		125,831	125,831	
General Fund - USD 484		22,748	22,748	
Capital Outlay		4,904	4,904	
Recreation Commission		1,840	1,840	
Supplemental General		26,225	26,225	
General Fund - CCC	4,443	8,661,035	8,654,531	10,947
Capital Outlay - CCC	248	493,799	493,422	625
Employee Benefit - CCC		18	18	
Area Vocational - CCC		18	18	
General Fund - ICC		4,797,690	4,797,690	
Capital Outlay - ICC		203,865	203,865	
Area Vocational - ICC		4	4	
Adult Education - ICC		2	2	
Subtotal Schools	<u>26,805</u>	<u>31,706,114</u>	<u>31,701,873</u>	<u>31,046</u>
Cemeteries:				
Fawn Creek #1	7,958	8,071	10,000	6,029
Grandview #2		1,182	1,182	
Harrisonville #3		2,976	2,976	
Havana Cemetery #4	3,550	6,620	8,000	2,170
Jefferson #5	5,547	2,427		7,974
Robbins #7	59,001	5,043	30,000	34,044
Varner Ross #8		818	818	
Springhill #9	3,035	3,966	3,000	4,001
Sycamore #10	2,346	3,147	5,000	493
Oakhill #11		9,279	9,127	152
Rutland #12	1,047	2,726	3,614	159
Liberty #13	713	8,867	5,000	4,580
Cherokee #14	181	3,061	3,095	147
Cherry #15	78	4,767	4,757	88
White #17	1,745	3,242	3,176	1,811
West Cherry #18	1,667	4,991	2,900	3,758
Blackjack #19	1,460	1,653	1,146	1,967
Subtotal Cemeteries	<u>88,328</u>	<u>72,836</u>	<u>93,791</u>	<u>67,373</u>

Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Watershed Districts:				
Verdigris Drainage #1	55	5,702	5,656	101
Verdigris Drainage #2	30,799			30,799
Verdigris Drainage #3	16			16
Bee Creek Watershed #15	2,804	22,166	20,000	4,970
Twin Caney Watershed #34		921	921	
Duck Creek Watershed #59		12,313	12,313	
Subtotal Watershed Districts	<u>33,674</u>	<u>41,102</u>	<u>38,890</u>	<u>35,886</u>
Wildcat Ext. Dst. #14:				
Wildcat Ext. Dst. #14	75	448,212	447,869	418
Subtotal Wildcat Ext. Dst. #14	<u>75</u>	<u>448,212</u>	<u>447,869</u>	<u>418</u>
Regional Library:				
General Fund		184,066	183,559	507
Employee Benefits		13,720	13,686	34
Subtotal Regional Library		<u>197,786</u>	<u>197,245</u>	<u>541</u>
Total Subdivisions	<u>245,570</u>	<u>40,303,357</u>	<u>40,331,529</u>	<u>217,398</u>
State Funds:				
State Educational Building	6,197	392,227	391,336	7,088
State Correctional Building	3,099	196,113	195,668	3,544
		2	2	
Total State Funds	<u>9,296</u>	<u>588,342</u>	<u>587,006</u>	<u>10,632</u>
Other Agency Funds:				
Payroll Clearing	4,770	17,929	17,478	5,221
Motor Vehicle Licenses	1	1,513,186	1,513,187	
Joint Mortgage Registration	162	597,512	597,448	226
Secretary of State Fees		315	315	
Heritage Trust	16,797	18,548	33,244	2,101
Unclaimed Money	921			921
Stray Animal		2,075		2,075
Sales Tax	114,179	1,668,217	1,782,396	
Change		33,209	33,209	
State VIN Fees	260	1,918	2,080	98
Sewer District No 1 Escrow	5,101			5,101
Sewer District No 4 Escrow	2,696			2,696
Oil & Gas Depletion Fund		322,483		322,483
Total Other Agency Funds	<u>144,887</u>	<u>4,175,392</u>	<u>3,979,357</u>	<u>340,922</u>
Distributable Funds:				
Current Tax	26,256,061	53,175,881	51,857,484	27,574,458
Delinquent Tax	346,514	1,651,160	1,706,636	291,038
Motor Vehicle Tax	65,492	4,028,753	4,036,773	57,472
Recreational Vehicle Tax	( 461 )	47,305	47,457	( 613 )
Mineral Production Tax		42,972	42,972	
Local Alcoholic Liquor		55,471	55,471	
In Lieu of Tax	42,210	121,124	163,334	

Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Special City and County Highw		1,236,012	1,236,012	
Neighborhood Revitalization		363,761	363,761	
Total Distributable Funds	<u>26,709,816</u>	<u>60,722,439</u>	<u>59,509,900</u>	<u>27,922,355</u>
Total Agency Funds	<u>27,109,569</u>	<u>105,789,530</u>	<u>104,407,792</u>	<u>28,491,307</u>

Montgomery County, Kansas  
Reconciliation of 2011 Tax Roll  
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	55,303,193
Add: Supplemental Tax Roll		51,360
Deduct: Taxes Abated		<u>(392,743)</u>
Tax Roll as Adjusted		<u><u>54,961,810</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Net Collected	\$	52,088,849
Uncollected:		
Personal Property	86,402	
Real Estate	<u>2,786,559</u>	
Total Uncollected		<u><u>2,872,961</u></u>
Net Tax Roll		<u><u>54,961,810</u></u>

Montgomery County, Kansas  
Receipts, Disbursements and Balances  
County Clerk  
For the Year Ended December 31, 2012

Schedule 5  
(Page 1 of 6)

Balance - January 1 \$ 0

Receipts:

Election Fees and Reimbursements	\$ 2,445
Zoning Permits	3,084
Club and Beverage Licenses	1,875
Transient Merchant License	2,000
Environmental Health	13,459
Revitalilization	675
Officer Fees and Reimbursements	4,706
Maps, Printouts and Copies	565
Appraiser Fees	6,966
State Election Fees	<u>280</u>

Total Receipts 36,055

Disbursements:

To County Treasurer - General Fund	<u>36,055</u>
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Total Disbursements 36,055

Balance - December 31 0

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Register of Deeds  
For the Year Ended December 31, 2012

Schedule 5  
(Page 2 of 6)

Balance - January 1 \$ 15

Receipts:

Mortgage Registration Fees	\$ 189,730
Filing Fees and Copies	64,520
Register of Deeds Technology Fund Fees	33,852
Heritage Trust Fees	<u>7,589</u>

Total Receipts 295,691

Disbursements:

To County Treasurer:	
General Fund	254,250
Register of Deeds Technology Fund	33,852
Heritage Trust Fund	<u>7,589</u>

Total Disbursements 295,691

Balance - December 31 15

Composition of Ending Balance:

Cash on Hand	\$ <u><u>15</u></u>
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Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Clerk of the District Court - Independence  
For the Year Ended December 31, 2012

Schedule 5  
(Page 3 of 6)

Balance - January 1	\$	193,138
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Receipts:

State Clerk Fees	141,724	
LETC Fees	5,835	
IDS Fees	263	
Criminal Probation Fees	22,578	
Drivers License Reinstatement Fees	716	
Indigent Defense Fees (BIDS)	11,533	
Interest	303	
Fines and Forfeitures	82,354	
Marriage Licenses	9,381	
Bar Discipline Fee Fund	200	
County Clerk Fees	7,923	
PATF Fees	876	
Juvenile Supervision Fees	2,178	
County Attorney Fees	25,270	
Witness Fee	50	
Diversion Fees	4,435	
Blood Testing	1,643	
Miscellaneous Fees	1,976	
Finger Print Fees	17,511	
Juvenile Diversion Fees	3,600	
Mediation Account		
Law Library Fees	11,358	
State Indigent Attorney Fees	45,172	
KBI Lab Fees	13,977	
Bonds	149,619	
Judgements and Restitution	104,332	
Unapplied Receipts	138,356	
Judgements	128,399	
County Forfeiture	1,120	
IDS Forfeiture	840	
Unclaimed Property	1,365	
State Forfeiture	750	
Judicail Branch Surcharge	50,212	
Total Receipts		985,849

Disbursements:

To State Treasurer	274,902	
To County Treasurer	61,862	
To Others	751,532	
Total Disbursements		1,088,296

Balance - December 31		90,691
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Composition of Ending Balance:

Demand Deposit - Commerce Bank, Independence	\$	90,628
Cash Items		63
Total Ending Balance		90,691

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Clerk of the District Court-Coffeyville  
For the Year Ended December 31, 2012

Schedule 5  
(Page 4 of 6)

Balance - January 1	\$	283,281
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Receipts:

State Clerk Fees	\$	145,223
LETC Fees		24,880
IDS Fees		831
Criminal Probation Fee		300
Drivers License Reinstatement Fees		11,077
Interest		292
Fines and Forfeitures		189,963
Marriage Licenses		5,369
County Clerk Fees		8,200
PATF Fees		3,304
County Indigent Defense Attorney Fees		2,215
Diversion Fees		4,207
Miscellaneous Fees		1,497
Finger Print Fees		3,790
Mediation Fees		2,400
FG Prosecution Fee		600
Law Library Fees		17,311
Bonds		82,406
Unapplied Receipts		97,873
Judgements		132,692
State Forfeiture		5,000
Judicial Branch Surcharge		74,490

Total Receipts		813,920
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Disbursements:

To State Treasurer		377,674
To County Treasurer		23,213
To Others		475,755

Total Disbursements		876,642
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Balance - December 31		220,559
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Composition of Ending Balance:

Demand Deposit - Condon National Bank, Coffeyville	\$	220,559
Total Ending Balance		220,559



Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Department of Corrections  
For the Year Ended December 31, 2012

Schedule 5  
(Page 5 of 6)

County Funds:

Balance - January 1 \$

Receipts:

Prisoner Telephone Commissions	31,285	
Jail Per Diem from Other Municipalities	36,462	
Work Release Program	2,878	
Soc Sec Incentivies	6,400	
End of Month Closings	36,638	
Special VIN Fund	20,000	
SCAAP	2,186	
Reimbursements and Miscellaneous	<u>385</u>	
Total Receipts		136,234

Disbursements:

To General Fund	121,229	
Indigent Inmates Fund	325	
VIN Fees Fund	<u>14,680</u>	<u>136,234</u>
Balance - December 31		<u><u>0</u></u>

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Sheriff  
For the Year Ended December 31, 2012

Schedule 5  
(Page 6 of 6)

Balance - January 1 \$ 0

Receipts:

Sheriff Fees	\$ 30,945
VIN Fees	19,175
Registered Offenders	7,927
Drug Tests	1,950
Conceal and Carry Permits	7,110
Reimbursements	<u>35,115</u>

Total Receipts 102,222

Disbursements:

Due to County Treasurer:	
County General Fund	68,010
VIN Fees - State Share	19,175
Conceal and Carry Permits	7,110
Registered Offenders	<u>7,927</u>

Total Disbursements 102,222

Balance - December 31 0

Montgomery County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2012

Schedule 6

Total Expenditures per Schedule 1	\$	18,791,280
Plus Non Budgeted Funds:		
Special Equipment Reserve		2,633
Special Highway		491,453
Special Machinery		58,867
Special Rural Fire Equipment		26,247
Judicial Center Capital Project		301,907
Special Auto Fund		259,053
Prosecuting Attorney Training		4,770
Special Law Enforcement Trust Fund		38,278
Conceal and Carry Permit Fees		6,272
Register of Deeds Technology Fund		8,993
Community Corrections Grant		277,059
Indigent Inmates - DOC		9,896
Registered Offenders Fees		9,595
VIN Fees		54,954
CDBG - Midwest Plastics		337,821
CDBG - Rural Water District		47,363
JJA - Case Management		269,198
JJA - Juvenile Intake / Assessment		128,950
JJA - Prevention		89,339
SRS - Juvenile Support and Resource Mgmt		7,037
JJA - Juvenile Intensive Supervision		71,382
Diversion Fees		14,844
Total Expenditures per Financial Statement		<u>21,307,191</u>

**SCHLOTTERBECK AND BURNS, L.L.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
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CHANUTE, KANSAS 66720

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FAX (620) 431-7719

*S & B*

**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in Accordance  
With Government Auditing Standards**

Board of County Commissioners  
Montgomery County  
Independence, Kansas

We have audited the statutory basis financial statements of Montgomery County as of and for the year ended December 31, 2012, and have issued our report thereon dated September 18, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Montgomery County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Montgomery County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses.

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Montgomery County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of County Commissioners, others within the Co, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

September 18, 2013

**Report on Compliance With Requirements Applicable to Each Major  
Program and on Internal Control Over Compliance in Accordance  
With OMB Circular A-133**

Board of County Commissioners  
Montgomery County  
Independence, Kansas

**Compliance**

We have audited the compliance of Montgomery County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2012. Montgomery County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Montgomery County's management. Our responsibility is to express an opinion on Montgomery County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Montgomery County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Montgomery County's compliance with those requirements.

In our opinion, Montgomery County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2012.

**Internal Control Over Compliance**

The management of Montgomery County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Montgomery County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of

compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of County Commissioners, others within the Co, , and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

September 18, 2013

Montgomery County, Kansas  
SCHEDULE OF FINDINGS AND RESPONSES  
Year ended December 31, 2012

Questioned  
Costs

**Section I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

- |                                                                           |             |
|---------------------------------------------------------------------------|-------------|
| 1. Type of auditor's financial statement report issued:                   | Unqualified |
| 2. Internal Control over financial reporting:                             |             |
| Material weakness identified?                                             | No          |
| Significant deficiency identified not considered to be material weakness? | No          |
| 3. Noncompliance material to financial statements noted?                  | No          |

**FEDERAL AWARDS**

- |                                                                                                                          |                                                         |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 4. Internal Control over major programs:                                                                                 |                                                         |
| Material weakness identified?                                                                                            | No                                                      |
| Significant Deficiency identified not considered to be material weakness?                                                | No                                                      |
| 5. Type of auditor's report issued on compliance for major programs:                                                     | Unqualified                                             |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No                                                      |
| 7. Identification of major programs:                                                                                     |                                                         |
| <u>CFDA No.</u><br>14.228                                                                                                | <u>Name of Federal Program</u><br>CDBG – States Program |
| 8. The threshold for determining type A and type B programs:                                                             | \$300,000                                               |
| 9. Montgomery County, Ks was determined to be a high risk auditee.                                                       |                                                         |

**Section II – FINANCIAL STATEMENT FINDINGS**

(None Reported)

**Section III – FEDERAL AWARD FINDINGS and QUESTIONED COSTS**

(None Reported)

County of Montgomery, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2012

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Interior Federal Reservoirs	15.226	<u>50,652</u>
Department of Transportation Passed through Kansas Department of Transportation	20.205	<u>31,547</u>
Department of Health and Human Services Passed through State Department of Health and Environment		
Bio-terrorism	93.069	30,825
Immunization	93.268	3,751
Child Care	93.575	19,060
Medical Assistance Program	93.778	9,594
MCH-Block	93.994	<u>17,080</u>
Total U.S. Department of Health and Human Services		<u>80,310</u>
Department of Homeland Security Passed through the Kansas Adjutant General's Office		
Public Assistance Program	97.042	<u>5,020</u>
Department of Housing and Urban Development Passed through Kansas Department of Commerce		
Community Development Block Grant	14.228	<u>385,185 (1)</u>
Total Expenditures of Federal Awards		<u><u>552,714</u></u>

(1) Considered a major program.

(2) The County follows the statutory basis of accounting in preparing this schedule.

This method is consistent with the method used in the preparation of the County's financial statements.